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Sarah M. Barnett

**RESPONSE UNDER 37 C.F.R. § 1.116
EXPEDITED PROCEDURE REQUESTED**

PATENT
Customer No. 22,852
Attorney Docket No. 04853.0121-00000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

MITSUHASHI et al.

Application No.: 10/519,212

371(c) Date: December 27, 2004

International Filing Date: June 27, 2003

For: METHOD FOR PRODUCING
LACTONE

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RESPONSE AFTER FINAL

Applicants now respond to the Final Office Action mailed May 8, 2006. Applicants respectfully request entry of the following amendments. Applicants also respectfully request reconsideration and withdrawal of all outstanding rejections.

Amendments to the claims begin on page 2.

Remarks/Arguments begin on page 8.